



**COMBINED DECLARATION AND POWER
OF ATTORNEY FOR PATENT APPLICATION**

As one of the below-named inventors, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled MODULAR SEAT CUSHION WITH INTERLOCKING HUMAN SUPPORT AND BASE PORTIONS AND METHOD OF CREATING A SEAT CUSHION, which was filed July 28, 2003, and assigned Serial Number 10/628,859.

The persons named as inventors are: Thomas R. Hetzel and Joseph S. Bieganeck.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims.

I acknowledge the duty to disclose information which is material to patentability as defined in CFR 37 § 1.56.

No priority claim is made under 35 U.S.C. § 119 or 35 U.S.C. § 120.

Power of Attorney: As the named inventors, I hereby appoint John R. Ley, Registration No. 27,453 and Spencer A. Gibbs, Registration No. 51,731, to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

Send all correspondence to: John R. Ley, 5299 DTC Boulevard, Suite 610, Greenwood Village, Colorado 80110, and direct telephone calls to John R. Ley at (303) 740-9000.

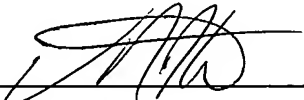
I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true, and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001

of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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